



PRE-NOTIFICATION OF UNSTAMPED CIGARETTE SHIPMENTS

Washington State Liquor Control Board
Tobacco Tax Enforcement Program
PO Box 43094
Olympia WA 98504-3094

Only Washington licensed wholesalers in their own vehicles may transport unstamped cigarettes in Washington without giving advance notice to the Liquor Control Board. All others, including Indian tribal organizations, must use this form to report, in advance, the transportation of unstamped cigarettes in Washington. This form must be received by us **before** transportation. You can fax this notice to us at (360) 664-0501 or you can mail it to the address at the top of this form.

Name of person filing report: _____ Phone No.: _____

Title of person filing report: _____ Signature: _____

Date of notification: _____ Method of shipment: _____

Date of shipment: _____ Name of carrier: _____

NUMBER OF CIGARETTE CARTONS BEING SHIPPED: _____ INVOICE NO.: _____

Seller's name: _____

Seller's address: _____
City State Zip

Seller's contact name: _____ Phone No: _____

Purchaser's name: _____

Delivery address: _____
City State Zip

Purchaser's contact name: _____ Phone No.: _____

See the reverse side for the law on transporting unstamped cigarettes. There are papers required to be carried during transportation. Unstamped cigarettes can be purchased only by authorized purchasers that are defined in the law. Violations can mean seizure of the cigarettes and method of conveyance and the issuance of tax assessments including the penalty of \$10 per package. For more information, call the Liquor Control Board Tobacco Tax Enforcement Program at (360) 664-1721.

RCW 82.24.250:

(1) No person other than: (a) a licensed wholesaler in the wholesaler's own vehicle; or (b) a person who has given notice to the department in advance of the commencement of transportation shall transport or cause to be transported in this state cigarettes not having the stamps affixed to the packages or containers.

(2) When transporting unstamped cigarettes, such persons shall have in their actual possession or cause to have in the actual possession of those persons transporting such cigarettes on their behalf invoices or delivery tickets for such cigarettes, which shall show the true name and address of the consignor or seller, the true name and address of the consignee or purchaser, and the quantity and brands of the cigarettes so transported.

(3) If the cigarettes are consigned to or purchased by any person in this state, such purchaser or consignee must be a person who is authorized by Chapter 82.24 RCW to possess unstamped cigarettes in this state.

(4) In the absence of the notice of transportation required by this section or in the absence of such invoices or delivery tickets, or if the name and address of the consignee or purchaser is falsified or if the purchaser or consignee is not a person authorized by Chapter 82.24 RCW to possess unstamped cigarettes, the cigarettes so transported shall be deemed contraband subject to seizure and sale under the provisions of RCW 82.24.130.

(5) Transportation of cigarettes from a point outside this state to a point in some other state will not be considered a violation of this section provided that the person so transporting such cigarettes has in his possession adequate invoices or delivery tickets which give the true name and address of such out-of-state seller or consignor and such out-of-state purchaser or consignee.

(6) In any case where the department or its duly authorized agent or peace officer of the state has knowledge or reasonable grounds to believe that any vehicle is transporting cigarettes in violation of this section, the department, such agent, or such police officer is authorized to stop such vehicle and to inspect the same for contraband cigarettes.

(7) For purposes of this section the term "person authorized by Chapter 82.24 RCW to possess unstamped cigarettes" means:

(a) A wholesaler or retailer, licensed under Washington state law;

(b) The United States or an agency thereof; and

(c) Any person, including an Indian tribal organization who, after notice has been given to the department as provided in this section, brings or causes to be brought into this state unstamped cigarettes, if within a period of time after receipt of the cigarettes, as the department determines by rule to be reasonably necessary for the purpose, the person has caused the stamps to be affixed in accordance with RCW 82.24.030 or otherwise made payment of the tax required by this chapter in the manner set forth in rules adopted by the department.